

IN THE UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF MISSISSIPPI  
JACKSON DIVISION

HILLIARD PHILLIPS

PLAINTIFF

V.

CIVIL ACTION NO. 3:11-cv-743-CWR-FKB

INTERNAL REVENUE SERVICE, ET AL.

DEFENDANTS

**REPORT AND RECOMMENDATION OF  
UNITED STATES MAGISTRATE JUDGE**

This cause comes on this date on the *sua sponte* motion of the Court to dismiss this cause of action because of plaintiff's failure to prosecute his claims. Natural Gas Pipeline Co. v. Energy Gathering, Inc., 2 F.3d 1397, 1407 (5th Cir. 1993). Plaintiff has failed to pay his filing fee by March 12, 2012, the deadline proposed by the Report and Recommendation entered by the undersigned on December 12, 2011, and subsequently adopted by the District Court. By failing to pay his filing fee, the plaintiff has failed to prosecute this case. For this reason, the undersigned recommends that plaintiff's claims be dismissed without prejudice for failure to prosecute. Fed. R. Civ. P. 41(b).

The parties are hereby notified that failure to file written objections to the proposed findings, conclusions, and recommendation contained within this report and recommendation within fourteen (14) days after being served with a copy shall bar that party, except upon grounds of plain error, from attacking on appeal the unobjected-to proposed factual findings and legal conclusions accepted by the district court. 28 U.S.C. §636, Douglass v. United Services Automobile Association, 79 F.3d 1415, 1428-29 (5th Cir. 1996).

RESPECTFULLY SUBMITTED, this the 26th day of March, 2012.

/s/ F. Keith Ball  
UNITED STATES MAGISTRATE JUDGE